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The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue NW  
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Washington, DC. 20220

*An Individual Submission*

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**Submitted by:**

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Dear Sir/Madam

For twenty-two years my statement to the IRS has been, "I am not a taxpayer, I have no income, I have no liability, and I am not required to file." Though they have harassed, threatened and stolen from my SS retirement funds, they have *NEVER* denied or refuted my above declaration.

Why do I make the above statement? I submit two reasons.

REASON ONE. On page 75 of the current 2004 "1040 Booklet", paragraph 3, it states, "Our legal right to ask for information is Internal Revenue Code sections 6001, 6011 and 6012(a), and their regulations". Now Ladies and Gentlemen if they cannot substantiate that I am subject to the above Code sections then the 100 pages of the booklet and the 2600 pages of the Code and the tons of accompanying drivel are not applicable to me.

*Section 6001* simply says, "Every person liable...". It does not make me liable, it does not tell me that I am liable and it does not tell me where I am made liable. Regarding me, it is an empty, sterile statement.

*Section 6011* says, "When required by Regulations...every person liable...". It does not tell me that I am required and it does not tell me the Regulation that makes me required. After twenty-two years it is very clear why they haven't ...there is no such Regulation.

*Section 6012(a)* says, "Every individual having for the taxable year gross income...". It does not tell me that I have "gross income", it does not tell me how I can know if I have "gross income" in fact how can I have "gross income"

when **there is no meaning or definition for "income"**. There is no way I can know the difference between a spaniel and a terrier if I do not know what a dog is.

Conclusion to REASON ONE: The IRS has no legal right to ask me anything, much less to harass and steal my property.

REASON TWO – By their own decree, the so-called 1040 Form is a fraudulent form and has no requirements attached to it.

Again, page 75 of the 2004 1040 Booklet, paragraph 4 states that any Form that does not have a valid OMB control number, "You are not required to provide the information requested on a form...". How do I know that it is an invalid number? Part of the current charade is to "hide" truth and fact so you must go to the 1994, 26CFR602.101 to see that tax section 1.1-1 (Individual Income Tax) requires OMB number 1545-0067, which by the way is Form 2555 for Foreign Earned Income. The 1040 Form used by millions of the herd has an invalid number 1545-0074. Conclusion to REASON TWO: The IRS has no legal right to ask me anything, much less to harass and steal my property.

This is merely the tip of the proverbial iceberg but now you have in your hands this grand opportunity to revive honesty and integrity in our nation. May God grant you the character and courage to do what you should for you shall surely give account for this awesome privilege.

Respectfully - Fred Moore – 164 Cochran Road – Abbeville, SC. – 29620 Ph.

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A handwritten signature in cursive script, appearing to read "Fred Moore". The signature is written in dark ink and is positioned to the right of the printed name and phone number.